IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 24294 of 2003

Between:

M/s. Vasavi Mill Stores, Narasaraopet, Guntur District, Represented by its Proprietor,
Gunda Ramalingeswara Rao, S/o. Nagabhushanarao,
aged 42 years.

..... PETITIONER

AND

1 The Assistant Commercial Tax Officer (INT),
Guntur II Division, Guntur, Guntur District.
2 The Commercial Tax Officer, Narasaraopet,
Guntur District.

..RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ order or direction especially on the nature of writ of Mandamus declaring the action of the Assistant Commercial Tax Officer (INT), Guntur Division-II, Guntur in collecting the "user charges" of Rs.17,548/- vide Money Receipt No. B. 4465057 dated 30.07.2003 from the petitioner as illegal, without authority of law, without jurisdiction, ultra vires the provisions of the Andhra Pradesh General Sales Tax Act, 1957/Central Sales Tax Act, 1956 and also unconstitutional violating Article-265 of the Constitution of India and direct the respondents to refund the amount with interest at 18% from the date of collection till its refund with exemplary costs.

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondents: SRI K.RAJI REDDY, SPECIAL STANDING COUNSEL FOR COMMERCIAL TAX

The Court made the following :

THE HONOURABLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HONOURABLE SRIJUSTICE C.V. RAMULU

WRIT PETITION No.24294 of 2003

ORDER: (Per BRSR,J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment rendered by this Court in ***AMBICA LAMP HOUSE, RAJAHMUNDRY*** v . ***COMMERCIAL TAX OFFICER (INT)-I ENFORCEMENT, HYDERABAD***.

Following the said decision, this writ petition is also disposed of in terms of the said judgment.

However, it is made clear that the evidence or material, if any, gathered by the Commercial Tax Department during the course of investigation, can always be utilized for proceeding further in the matter in accordance with the provisions of the A.P. General Sales Tax Act and the Rules framed thereunder.

B. SUDERSHAN REDDY, J.

Date: 27/04/2005

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C.V. RAMULU, J.

GS/GRR

To

1 The Assistant Commercial Tax Officer (INT),
Guntur II Division, Guntur, Guntur District.

2 The Commercial Tax Officer, Narasaraopet,
Guntur District.

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